Colchester Public Schools

Budget Codes

Major	Object	Account Title	Description
100 Salaries	40111	CERTIFIED PERSONNEL SALARIES	Amounts paid to both permanent and temporary grantee employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the grantees.
	40111	CERTIFIED DAILY SUBSTITUTES	
	40111	STIPENDS	
	40112	CLASSIFIED PERSONNEL SALARIES	
	40112	CLASSIFIED DAILY SUBSTITUTES	
	40113	ADDITIONAL STAFF HOURS	
	40130	CLASSIFIED OVERTIME	
200 Employee Benefits	41210	EMPLOYEE RELATED INSURANCE	Amounts paid by the grantee on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.
	41220	SOCIAL SECURITY	
	41221	MEDICARE	
	41230	PENSION	
	41250	UNEMPLOYMENT	
	41260	WORKERS' COMPENSATION INSURANCE	
	41290	OTHER EMPLOYEE BENEFITS	
300 Purchased Professional and Technical Services	43320	PROFESSIONAL DEVELOPMENT	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
	43322	INSTRUCTIONAL PROGRAM IMPROVEMENTS	
	43323	PUPIL SERVICES	
	43326	PUPIL SERVICES - PUBLIC	
	43327	PUPIL SERVICES - PRIVATE	
	43810	DUES AND FEES	
	44330	OTHER PROFESSIONAL TECHNICAL SERVICES	
	44203	LEGAL	
	44340	FINANCIAL MANAGEMENT SERVICES	
400 Purchased Property Services	46410	RECYCLING	Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
	45411	WATER/SEWER	
	46420	CLEANING/REPAIRING MAINTENANCE	
	46430	EQUIPMENT CONTRACTS - OFFICE	
	46430	EQUIPMENT CONTRACTS - FACILITIES	
	46431	VEHICLE MAINTENANCE	
500 Other Purchased Services	43510	PUPIL TRANSPORTATION - REGULAR EDUC	Amounts paid for services rendered by organizations or personnel not on the payroll of the grantee (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
	43510	PUPIL TRANSPORTATION - SPECIAL EDUC	
	43511	TECH TRANSPORTATION	
	44520	PROPERTY INSURANCE	
	44521	LIABILITY INSURANCE GENERAL	
	44522	LIABILITY INSURANCE TRANSPORTATION	
	45530	TELEPHONES	
	42535	POSTAGE	
	44540	ADVERTISING	
	44550	PRINTING	
	44561	TUITION - VO-AG	
	44561	TUITION - PUBLIC	
	44562	TUITION - PRIVATE	
	44566	TUITION - MAGNET SCHOOLS	
	43580	TRAVEL	
	44590	OTHER PURCHASED SERVICES	
600 Supplies	44610	CURRICULUM IMPLEMENTATION	Amounts paid for items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
	42611	INSTRUCTIONAL SUPPLIES	
	42613	MAINTENANCE SUPPLIES	
	42614	GROUNDS MAINTENANCE SUPPLIES	
	45620	HEAT ENERGY SUPPLIES	
	45622	ELECTRICITY	
	45623	PROPANE	
	45626	GASOLINE - MAINTENANCE VEHICLES	
	45627	TRANSPORTATION SUPPLIES	
	42641	TEXTBOOKS	
	42642	LIBRARY BOOKS	
	42643	PERIODICALS	
	42690	OTHER SUPPLIES/MATERIALS	

	44815	SOFTWARE LICENSING & SUPPORT	
700 Property	48733	FURNITURE & FIXTURES	Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. In accordance with the Connecticut State Comptroller's definition equipment, included in this category are all items of equipment (machinery, tools, furniture, vehicles, apparatus, etc.) with a value of over $1,000.00 and the useful life of more than one year and data processing equipment that has unit price under $1,000.00 and a useful life of not less than five years.
	48734	OTHER CAPITAL OUTLAY	
800 Debit Service	50260	TRANSFER TO EDUCATION GRANTS FUND	Amounts paid for goods and services not otherwise classified above
	50700	TRANSFER TO DEBT SERVICE FUND	